



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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STATE EXAMINER DIRECTIVE 2016-2

Date: June 27, 2016

Subject: Internal Control Policy and Training for Judicial Circuit

Authority: IC 5-11-1-27

Application: This Directive applies to all judicial circuit judges, prosecutors, and counties

From: Paul D. Joyce, CPA, State Examiner

State Board of Accounts recognizes that judges and prosecuting attorneys under the judicial circuit have the power to adopt rules for conducting the business of their respective courts or offices. It is our position that judges and prosecuting attorneys may adopt their own internal control policy in compliance with IC 5-11-1-27(g), be responsible to ensure that appropriate personnel, as defined in IC 5-11-1-27(c), receive internal control training, and maintain the required training certification for each individual employee.

If the judge or prosecuting attorney so elects to take on these responsibilities, the county auditor must be informed and be provided the necessary information to enable the county auditor to properly certify at the time of the annual report submission. If the judge or prosecuting attorney elects not to take on these responsibilities, then by default these responsibilities fall to the county officials as designated in statute.

Judges and prosecuting attorneys must be cognizant that there are points of intersection between their offices and the county and that in these instances there must be cooperation so that all parties are in compliance with internal control standards.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner